

# Land Ownership Valuation Decision Flow Chart 160 Acres and Larger

SENATE TAXATION 6

EXHIBIT NO.

DATE 1.13.09

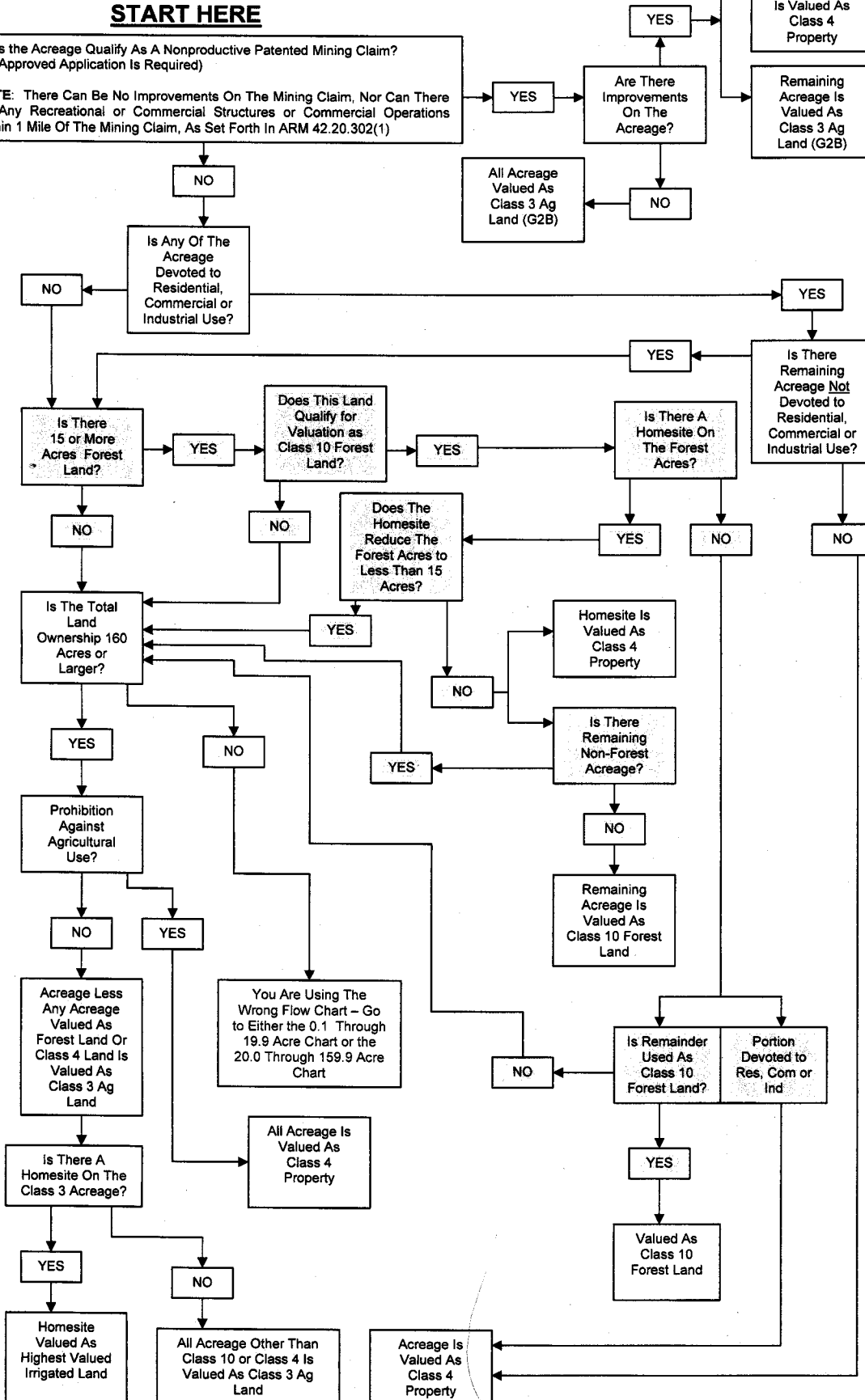
BILL NO. NA

For consideration via this flow chart, the single land parcel or contiguous parcels of land must be under one ownership as defined in ARM 42.20.601, and must total at least 160 acres or more in size.

## START HERE

Does the Acreage Qualify As A Nonproductive Patented Mining Claim?  
(An Approved Application Is Required)

NOTE: There Can Be No Improvements On The Mining Claim, Nor Can There Be Any Recreational or Commercial Structures or Commercial Operations Within 1 Mile Of The Mining Claim, As Set Forth In ARM 42.20.302(1)



# Land Ownership Valuation Decision Flow Chart

## 0.1 THROUGH 19.9 ACRES (Revised 5/08)

For consideration via this flow chart, the single land parcel or contiguous parcels of land must be under one ownership as defined in ARM 42.20.601, and must total less than 20 acres in size.

### START HERE

Was this/these land parcel(s) previously greater than 20 acres in size and classified as either Class 3 Agricultural land or as Class 3 Nonqualified Agricultural land, but now due to a portion of the parcel or parcels being taken, given without compensation, or sold for a public use as described in 70-3-102, MCA, by the federal government, the state, a county, or a municipality, and that action reduced the acres in the parcel(s) to less than 20 acres, and since the reduction in acreage, the parcel(s) have not been further divided?

Does the Acreage Qualify As A Nonproductive Patented Mining Claim?  
(An Approved Application Is Required)

NOTE: There Can Be No Improvements On The Mining Claim, Nor Can There Be Any Recreational or Commercial Structures or Commercial Operations Within 1 Mile Of The Mining Claim, As Set Forth In ARM 42.20.302(1)

YES

NO

Is Any Of The Acreage Devoted to Residential, Commercial or Industrial Use?

NO

Is There 15 - 19.9 Acres Forest Land?

NO

Prohibition Against Agricultural Use?

NO

Does The Acreage Meet Ag Land Qualifications (\$1500 of Annual Gross Income or 30 AUM)?

YES

Acreage Valued As Class 3 Ag Land

Is There A Homesite On The Acreage?

YES

Homesite Valued As Highest Valued Irrigated

NO

All Acreage Valued As Class 3 Ag Land

Does This Land Qualify for Valuation as Class 10 Forest Land?

YES

NO

Does The Homesite Reduce The Forest Acres to Less Than 15 Acres?

YES

NO

YES

NO

Acreage Valued As Class 3 Nonqualified Ag Land

Is There A Homesite On The Acreage?

YES

Homesite Valued As Class 4 Property

All Acreage Valued As Class 3 Ag Land (G2B)

YES

Are There Improvements On The Acreage?

NO

Acreage Under Allowable Improvements Is Valued As Class 4 Property

Remaining Acreage Is Valued As Class 3 Ag Land (G2B)

YES

Is There Remaining Acreage Not Devoted to Residential, Commercial or Industrial Use?

YES

Is There A Homesite On The Forest Acres?

YES

Homesite Is Valued As Class 4 Property

Is There Remaining Non-Forest Acreage?

NO

Remaining Acreage Is Valued As Class 10 Forest Land

Is Remainder Used As Class 10 Forest Land?

YES

Valued As Class 10 Forest Land

Portion Used For Res, Com or Ind.

All Acreage Is Valued As Class 4 Property

# Land Ownership Valuation Decision Flow Chart 20.0 THROUGH 159.9 ACRES (Revised 5/08)

For consideration via this flow chart, the single land parcel or contiguous parcels of land must be under one ownership as defined in ARM 42.20.601, and must total at least 20 acres but less than 160 acres in size. For land ownership parcels reduced to less than 20 acres due to the provisions of 15-7-202(2)(c), see Land Ownership Valuation Decision Flow Chart for 0.1 THROUGH 19.9 ACRES.

## START HERE

